3. Accounts of all expenditure out of moneys raised in pursuance of this Act shall be prepared by the Postmaster General in the form approved by the Treasury, and be transmitted to the Comptroller and Auditor General, to be examined by him as if they were appropriation accounts, in manner directed by the Exchequer and Audit Departments Act, 1866. Accounts of expenditure. 29 & 30 Vict. c. 39.

4. Whereas by section twenty of the Telegraph Act, 1869, it is enacted that "there "shall be laid before both Houses of Parliament on or before the thirty-first day of March "in every year an account showing the gross amount received during the previous year "ending the thirty-first day of December, the amount of expenses incurred during the "year," and the other particulars in the said section mentioned. Amendment of 32 & 33 Vict. c. 73. s. 20. as to account.

And whereas it is expedient to amend the said enactment: Be it therefore enacted, That—

There shall be laid before both Houses of Parliament, on or before the thirtieth day of November in every year, if Parliament be then sitting, or if not within one week after the then next meeting of Parliament, an account showing the gross amount received and expended on account of the telegraph service during the year ending on the previous thirty-first day of March, and the balance, if any, of the receipts over the expenditure.

There shall be added to such account a statement of the amount expended during the said year on account of the annual charge for the securities created for the purpose of the Telegraph Acts, 1868 to 1870, and any Acts amending the same, and of the surplus, if any, which, after deducting from the said balance the amount of such annual charge, remains as a sinking fund for the redemption of the said securities, and a statement of the mode of application of such surplus.

The surplus shall be issued out of the Consolidated Fund, or the growing produce thereof, to the Commissioners for the Reduction of the National Debt, to be applied in the reduction of debt to an amount equivalent to that created by the said securities.

The first account under this section shall show the gross amount received and expended during the fifteen months ending on the thirty-first day of March one thousand eight hundred and seventy-six, and section twenty of the Telegraph Act, 1869, is hereby repealed.

5. This Act may be cited for all purposes as the Telegraph (Money) Act, 1876; and this Act and the Telegraph Acts, 1868 to 1870, may be cited together as the Telegraph Acts, 1868 to 1876. Short titles.

CHAPTER 6.

An Act to amend the Law relating to the Stamping of Policies of Sea Insurance. [7th April 1876.]

WHEREAS it is expedient to amend the law relating to the Stamping of Policies of Sea Insurance as contained in an Act of the thirtieth and thirty-first years of Her Majesty's reign, chapter twenty-three, and "The Stamp Act, 1870:"

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. From and after the passing of this Act a policy of sea insurance, by which the separate and distinct interests of two or more persons are insured, being stamped in respect of the aggregate of such interests, but not duly stamped in respect of each of such interests, may be stamped with an additional stamp or stamps at any time within one month after the last risk has been declared. Policy stamped for total and not upon separate interests may be stamped with further duty.

2. From and after the passing of this Act, section sixteen of "The Stamp Act, 1870," shall apply to a policy of sea insurance. Such policy shall, for the purposes of the said Section 16 of "The Stamp Act, 1870," to

apply to policies of sea insurance. Penalty on stamping, 100*l*.

section, be an instrument which may legally be stamped after the execution thereof, and the penalty payable by law on stamping the same as aforesaid shall be the sum of one hundred pounds.

Title of Act.

3. This Act may be cited as the Sea Insurances (Stamping of Policies) Amendment Act, 1876.

CHAPTER 7.

An Act to amend the Law relating to certain Appointments to the Council of India. [7th April 1876.]

WHEREAS by an Act of the Thirty-second and Thirty-third Years of the Reign of Her present Majesty, Chapter Ninety-seven (in this Act referred to as the Act of 1869), it was, among other things, provided that the Members of the Council of India were to hold their offices for a Period of Ten Years, and for such further Period as is in Section Three of the said Act mentioned:

And whereas, regard being had to the composition of the said Council contemplated in Section Ten of the Act of the Twenty-first and Twenty-second Years of Her present Majesty, Chapter One Hundred and Six (in this Act referred to as the Act of 1858), it is expedient to amend the said first-mentioned Act in certain particulars:

Be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Appointment of persons with professional or other qualifications.

1. Notwithstanding anything in the Act of 1869, the Secretary of State for India may, if he thinks fit, subject to the Condition as to the Number of Appointments herein-after laid down, appoint any Person having professional or other peculiar qualifications to be a Member of the said Council under this Act; and every Person so appointed shall hold his office in the same manner, and shall be entitled to the same Salary, Pension, and other Rights and Privileges, and be subject to the same Disabilities, as if he had been elected or appointed before the passing of the Act of 1869.

Where any Person appointed under this Act is at his appointment a Member of the Council, his period of service for the purposes of this Act shall be reckoned from the time of his first appointment or election to the Council.

The special reasons for every appointment under this Act shall be stated in a Minute of the Secretary of State for India, and shall be laid before both Houses of Parliament. Not more than Three Persons appointed under this Act shall be Members of the Council at the same time; nor shall the provisions of Sections Seven and Ten of the Act of 1858, with reference to the Number of the Council, and the Qualification of the major part of the Members, be affected by this Act.

CHAPTER 8.

An Act for punishing Mutiny and Desertion, and for the better payment of the Army and their Quarters. [7th April 1876.]

WHEREAS the raising or keeping a standing army within the United Kingdom of Great Britain and Ireland in time of peace, unless it be with the consent of Parliament, is against law:

And whereas it is adjudged necessary by Her Majesty and this present Parliament that a body of forces should be continued for the safety of the United Kingdom, and the